

357E.15 Exemption from taxation — refunds.

1. The property and facilities of a district shall not be taxable in any manner by the state or any of its political subdivisions.

2. A district is a tax-certifying body for purposes of [section 423.4, subsection 1](#).

[2014 Acts, ch 1139, §30, 33 – 35](#)

Section takes effect May 30, 2014, and applies retroactively to January 1, 2014, for property tax assessment years beginning, and to sales and use tax paid, on or after that date; [2014 Acts, ch 1139, §33 – 35](#)